

REPUBLIC OF KENYA

PARLIAMENT  
OF KENYA  
LIBRARY



**OAG**



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

**OF**

**TABLED  
BY:**

**CLERK-AT  
THE-TABLE:**

THE NATIONAL ASSEMBLY  
P/DCOS I/AD

DATE: 15 FEB 2023	DAY: Wed
TABLED BY: Deputy Magistry Leader	
CLERK-AT THE-TABLE: F. Munihi	

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND - KANGEMA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



*Revised Template 30<sup>th</sup> June 2021*



---

**KANGEMA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

---

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. NG-CDFC CHAIRMAN’S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES .....	10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	12
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	15
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KANGEMA CONSTITUENCY</i> .....	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	18
IX. SUMMARY STATEMENT OF APPROPRIATION.....	20
X BUDGET EXECUTION BY SECTORS AND PROJECTS.....	22
XI. SIGNIFICANT ACCOUNTING POLICIES.....	26
XII. NOTES TO THE FINANCIAL STATEMENTS.....	29

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

To provide leadership and policy direction for effective and efficient management of the Fund

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

---

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

**Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

**(b) Key Management**

The Kangema Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Caroline Kiama
2.	Sub-County Accountant	John Wambugu
3.	Chairman NGCDFC	Samuel Muchunu
4.	Member NGCDFC	Emmah Wanjiru Irungu

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kangema Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) Kangema Constituency NGCDF Headquarters**

P.O. Box 22-10202  
Kangema NGCDF Office  
Kangema DCC's Compound  
Kangema, KENYA

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

---

**(f) Kangema Constituency NGCDF Contacts**

P.O. Box 22-10202  
Kangema NGCDF Office  
Kangema DCC's Compound  
Kangema, KENYA  
E-mail: [cdfkangema@ngcdf.go.ke](mailto:cdfkangema@ngcdf.go.ke)

**(g) Kangema Constituency NGCDF Bankers**

1. Equity Bank  
Kangema Branch  
Po Box Private Bag  
Kangema, Kenya

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## II. NG-CDFC CHAIRMAN'S REPORT



**SAMUEL MUCHUNU MURAGURI**

### *Budget Performance*

The budget performance in all the sectors is over Seventy eight percent (78%) except for projects under other grants and transfers which are at Twenty seven percent (27%) due to delayed disbursements of funds from the NGCDF Board. There has been an improvement in the overall budget performance

### *Key Achievements*

- 1. Construction of a KMTCC campus in Kangema*
- 2. Implementation of the social security program for the disadvantaged constituents*
- 3. Completion of six (6 No) classrooms block at Iyego Secondary School*

### *Implementation challenges*

- 1. Delayed disbursement of funds from the NGCDF Board*
- 2. Obtaining Bills of quantities from office of Public works.*

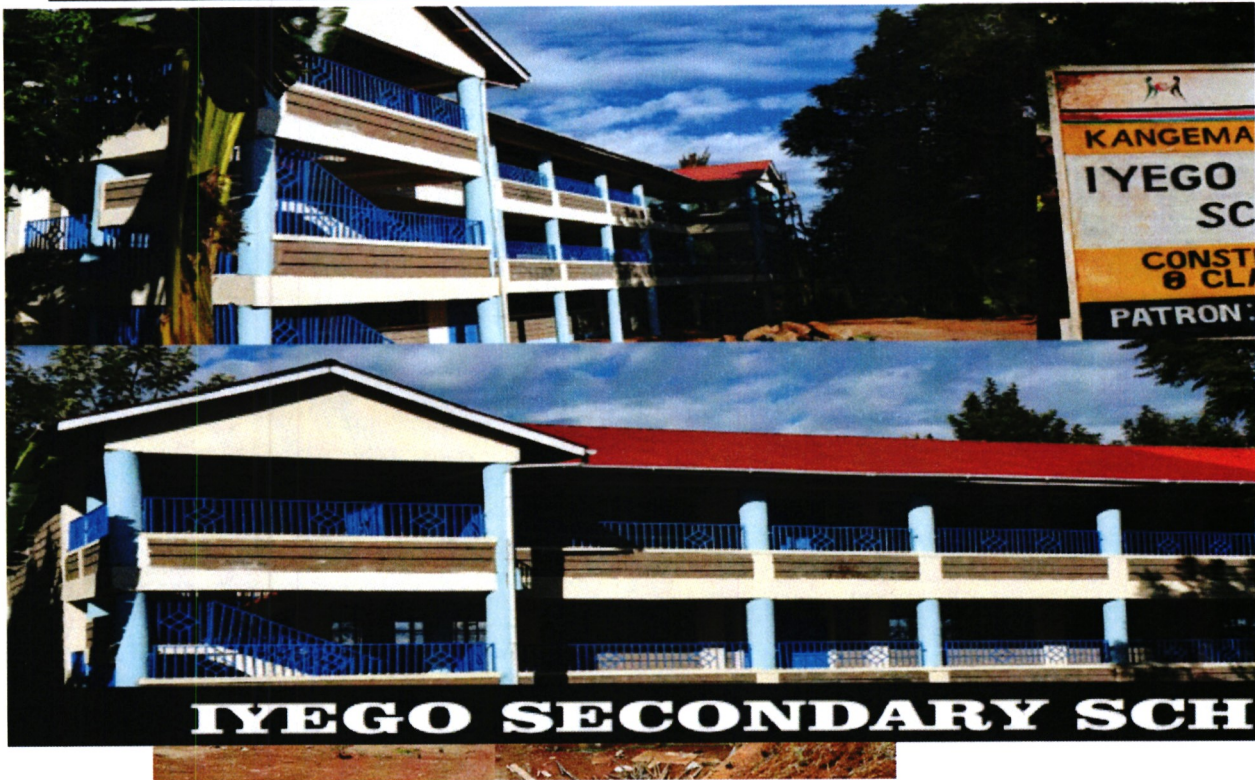
### *Way forward.*

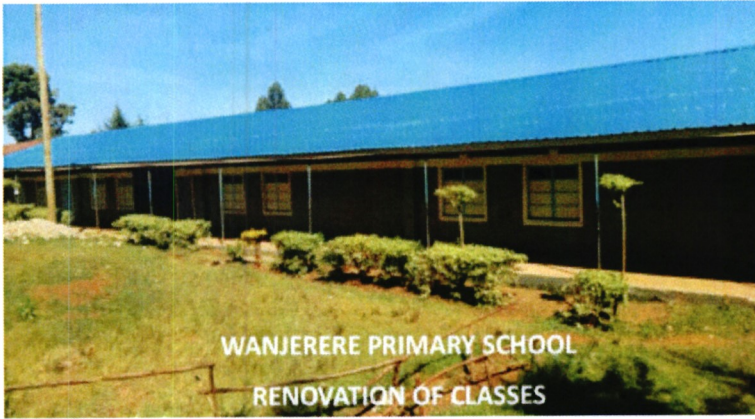
*Kangema NGCDF office will strengthen the linkage between the public works officer and the clerk of works at the NGCDF office*



***Nge-ini Primary School-Renovation of Classrooms 2020/2021***

*Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*





***Gachogi Pry Sch-Construction of four classrooms 2 Storeyed***





**Karurumo Sec School-Dining Hall Construction**



**Kiawambogo Police Station**

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

---



***Githiga Primary School-Construction of a Model Staffroom***

Signature:.....

Name: Samuel Muchunu  
CHAIRMAN NGCDF COMMITTEE

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *Kangema Constituency 2018-2022* plan are to:

- a) Poverty Reduction
- b) Improve physical infrastructure
- c) Reducing gender and youth disparities
- d) Improve Agricultural productivity
- e) Strengthening ICT coverage and usage
- f) Increasing disaster Preparedness
- g) Addressing crosscutting issues

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 2020/21 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To construct offices of chiefs and assistant chiefs as well as police posts	Improved security within and around the constituency	Number of offices and police posts constructed or renovated	A number of offices have been constructed and renovated in the financial year 2020/21

**Kangema Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

Environment	To provide water harvesting tanks to various institutions of learning.	Improved access to clean water and reduced soil erosion due to run off water	Water tanks purchased and delivered to institutions	Twenty-seven water tanks were supplied to twenty-seven institutions
Sports	Improve and nurture talents among the youth	Improved talents identification	Tournaments held from sub locational level to constituency level and training of referees	Forty referees trained locally
Emergency	Mitigate emergency occurrences	Mitigated fire incidences and land slides	Renovated Dormitory and a retention wall	Dormitory renovated after fire outbreak at Kiruri sec school and retention wall put at the proposed kangema KMTC campus

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Kangema NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

##### **1. Sustainability strategy and profile -**

To ensure sustainability of Kangema NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kangema NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### **2. Environmental performance**

- *Kangema NGCDF has embarked on providing water tanks to public institutions to harvest rain water in order to reduce soil erosion in the institutions and their environs. This will also increase access to clean water for human consumption and planting of trees*

##### **3. Employee welfare**

We invest in providing the best working environment for our employees. Kangema constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

---

adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kangema constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

#### **4. Market place practices-**

Kangema NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

#### **5. Community Engagements-**

Kangema NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

##### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

***Kangema Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Reports and Financial Statements for The Year Ended June 30, 2021***

---

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Kangema NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

---

**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

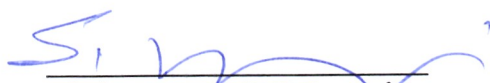
The Accounting Officer in charge of the NGCDF-KANGEMA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KANGEMA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- KANGEMA Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF KANGEMA Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- KANGEMA Constituency financial statements were approved and signed by the Accounting Officer on 23/08/ 2022.

  
Chairman NGCDF Committee  
Name: Samuel Muchunu

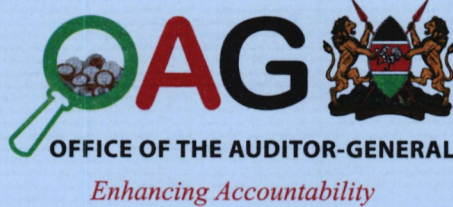
  
Fund Account Manager  
Name: Caroline Kiama

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

---

**VI. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF- KANGEMA CONSTITUENCY***

# REPUBLIC OF KENYA



Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KANGEMA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

---

### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kangema Constituency set out on pages 17 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement

of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kangema Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Fixed Assets**

Annex 4 to the financial statements reflects a historical cost balance of Kshs.92,888,521 for fixed assets as at 30 June, 2021. However, review of the assets registers provided and inspection of the assets revealed that two (2) laptops and a camera costing Kshs.258,500 had been lost. Evidence of action taken by the Fund's Management to recover the lost assets was not provided for audit. In addition, the fixed assets had not been tagged.

In the circumstances, it could not be confirmed that preventative mechanisms were in place to eliminate theft, security threats, losses, wastage and misuse as required under Regulation 139(1)(a) of Public Finance Management (National Government) Regulations, 2015. It could also not be confirmed that the assets' total historical cost balance of Kshs.92,888,521 reflected under the summary of fixed assets register at Annex 4 to the financial statements, was fairly stated.

### **2. Irregular Staff Salaries**

The statement of receipts and payments reflects compensation of employees cost of Kshs.2,728,600 which as disclosed at Note 4 to the financial statements, includes basic staff salaries of Kshs.1,980,000. However, Management did not adhere to the remuneration and salary scale for the employees as provided under the National Government Constituencies Development Fund Board (NGCDF Board) Circular reference. No. CDF Board/ Circular/ Vol/1.1/166 dated 24 June, 2013 resulting into overpayment of salaries amounting to Kshs.1,051,452 as shown below:

<b>Designation</b>	<b>Monthly Salary from 01 July, 2020 (Kshs.)</b>	<b>Monthly Salary Scale as per Board's Circular (Kshs.)</b>	<b>Variance / Overpayment (Kshs.)</b>
Clerk of Works	55,000	24,662	30,338
Accounts Clerk	35,000	19,323	15,677
Driver	30,000	16,692	13,308

<b>Designation</b>	<b>Monthly Salary from 01 July, 2020 (Kshs.)</b>	<b>Monthly Salary Scale as per Board's Circular (Kshs.)</b>	<b>Variance / Overpayment (Kshs.)</b>
Clerical Officer	25,000	16,692	8,308
Caretaker-Joined in 2019	20,000	-	20,000
<b>Total</b>	<b>165,000</b>	<b>77,369</b>	<b>87,631</b>
<b>Total Per Year</b>	<b>1,980,000</b>	<b>928,428</b>	<b>1,051,572</b>

In the circumstances, the regularity of the salary payments above the guidelines provided by the NGCDF Board could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kangema Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **1. Budgetary Control and Performance**

During the financial year under review, the Fund received a total of Kshs.177,934,628 from the NGCDF Board against a budget of Kshs.223,023,507 resulting into a shortfall in disbursements amounting to Kshs.45,088,879 representing 20% of the budget. Further, the Fund incurred total expenditure of Kshs.154,664,873 representing an absorption rate of 87% of the actual receipts of Kshs.177,934,628.

Failure to fully absorb the funds disbursed, denied the residents of Kangema constituency the benefits accruing from the planned projects, programmes and activities.

#### **2. Unresolved Prior Year Audit Matters**

As disclosed under the progress on follow-up of auditor recommendations section of the financial statements, some of the prior year audit matters remained unresolved as at 30 June, 2021. Management did not provide satisfactory reasons for not resolving the issues.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the

National Government Constituencies Development Fund-Kangema Constituency policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**28 July, 2022**

---


*Report of the Auditor-General on National Government Constituencies Development Fund - Kangema Constituency for the year ended 30 June, 2021*

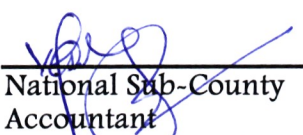
**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	175,367,724.10	111,578,806.50
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	<u>47,500</u>	<u>48,500</u>
<b>TOTAL RECEIPTS</b>		<b>175,415,224.10</b>	<b>111,627,306.50</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,728,600.00	2,728,600.00
Use of goods and services	5	9,192,285.00	10,831,312.50
Transfers to Other Government Units	6	118,545,027.20	67,018,778.00
Other grants and transfers	7	23,963,203.29	41,092,622.00
Acquisition of Assets	8	187,758.00	0.00
Other Payments	9	<u>48,000.00</u>	<u>450,000.00</u>
<b>TOTAL PAYMENTS</b>		<b>154,664,873.49</b>	<b>122,121,313.00</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>20,750,351.00</u></b>	<b><u>(10,494,006)</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KANGEMA Constituency financial statements were approved on 23/06/2022 and signed by:

  
 Fund Account Manager  
 Name: Caroline Kiama

  
 National Sub-County  
 Accountant  
 Name: John Wambugu  
 ICPAK M/No: 27535


  
 Chairman NG-CDF Committee  
 Name: Samuel Muchunu


**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	23,269,755.00	2,519,404.00
Cash Balances (cash at hand)	10B	0.00	0.00
<b>Total Cash and Cash Equivalents</b>		<b>23,269,755.00</b>	<b>2,519,404.00</b>
Accounts Receivable			
Outstanding Imprests	11	0.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>23,269,755.00</b>	<b>2,519,404.00</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	12A	0.00	0.00
Gratuity	12B	0.00	0.00
<b>TOTAL FINANCIAL LIABILITES</b>		<b>0.00</b>	<b>0.00</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>23,269,755.00</u></b>	<b><u>2,519,404.00</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		2,519,404.00	13,013,410.00
Prior year adjustments	14	0.00	0.00
Surplus/Deficit for the year		20,750,351.00	(10,494,006.00)
<b>NET FINANCIAL POSITION</b>		<b><u>23,269,755.00</u></b>	<b><u>2,519,404.00</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kangema Constituency financial statements were approved on 23/06/2022 and signed by:

  
Fund Account Manager  
Name: Caroline Kiama

  
National Sub-County  
Accountant  
Name: John Wambugu  
ICPAK M/No: 27535

  
Chairman NG-CDF Committee  
Name: Samuel Muchunu

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	175,367,724.10	111,578,806.50
Other Receipts	3	<u>47,500.00</u>	<u>48,500.00</u>
<b>Total receipts</b>		<b>175,415,224.10</b>	<b>111,627,306.50</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,728,600.00	2,728,600.00
Use of goods and services	5	9,192,285.00	10,831,312.50
Transfers to Other Government Units	6	118,545,027.20	67,018,778.00
Other grants and transfers	7	23,963,203.29	41,092,622.00
Other Payments	9	48,000.00	450,000.00
<b>Total payments</b>		<b>154,447,115.49</b>	<b>122,121,312.50</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0.00	0.00
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0.00	0.00
Prior year adjustments	14	0.00	0.00
<b>Net cash flow from operating activities</b>		<b>20,750,351.00</b>	<b>(10,512,506.00)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	8	(187,758.00)	0.00
<b>Net cash flows from Investing Activities</b>		<b>(187,758.00)</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>20,750,351.00</b>	<b>(10,494,006.00)</b>
Cash and cash equivalent at BEGINNING of the year	10	2,519,404.00	13,013,409.00
Cash and cash equivalent at END of the year		<u>23,269,754.00</u>	<u>2,519,404.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kangema Constituency financial statements were approved on 23/08/2022 and signed by:

Fund Account Manager  
Name: Caroline Kiama

National Sub-County  
Accountant  
Name: John Wambugu  
ICPAK M/No: 27535

Chairman NG-CDF Committee  
Name: Samuel Muchunu

11

1

**Wangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**IX. SUMMARY STATEMENT OF APPROPRIATION**


Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	b	Kshs				
RECEIPTS	2020/2021		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
Transfers from NGCDF Board	137,088,879		2,519,404	83,367,724.10	222,967,007	177,887,128	45,088,879	79.8%
Proceeds from Sale of Assets					0.00			0.0%
Other Receipts (AIA)			47,500		47,500	47,500		100%
<b>TOTALS</b>	<b>137,088,879</b>		<b>2,566,904</b>	<b>83,367,724</b>	<b>223,023,507</b>	<b>177,934,628</b>	<b>45,088,879</b>	<b>79.8%</b>
PAYMENTS								
Compensation of Employees	2,809,080.00			0.00	2,809,080	2,728,600	80,480	97.1%
Use of goods and services	9,345,526.00			2,303,439	11,648,965	9,192,285	2,456,680	78.9%
Transfers to Other Government Units	67,199,500.00		2,519,404	50,399,999	120,118,903	118,545,027	1,573,876	98.7%
Other grants and transfers	57,547,015.17			30,664,286	88,211,301	23,963,203	64,248,097	27.2%
Acquisition of Assets	187,758.00			0.00	187,758	187,758	0.00	100%
Other Payments				0.00	0.00	48,000	(48,000)	100%
Funds pending approval**			47,500		47,500		47,500	
<b>TOTALS</b>	<b>137,088,879</b>		<b>2,566,904</b>	<b>83,367,724</b>	<b>223,072,507</b>	<b>154,664,873</b>	<b>68,355,633</b>	<b>69.3%</b>

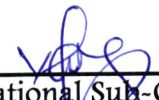
**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

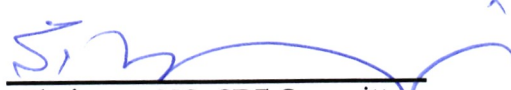
- i. *The expenditure on use of goods and services was 78.9% of the original budget because the expenses for the year 2020-2021 which stood at Ksh 9,192,285 was much less than the ksh10,831,312.50 for 2019-2020 financial year and there was a previous' year's balance of ksh 2,303,439.*
- ii. *The expenses on other grants and transfers 27.2% of the original budget because the bulk of the funds for this sector had not yet been released or released at the end of the financial year hence had not yet been spent by the end of the year.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	68,358,633
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	45,088,879
	23,269,754
Add Accounts payable	0.00
Less Accounts Receivable	0.00
Add/Less Prior Year Adjustments	0.00
Cash and Cash Equivalents at the end of the FY 2020/2021	23,269,754

The NGCDF-Kangema Constituency financial statements were approved on 28/06/2022 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager  
 Name: Caroline Kiama

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant  
 Name: John Wambugu  
 ICPAK M/No: 27535

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee  
 Name: Samuel Muchunu

**Langema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget(a) 2020/2021 Kshs	Adjustments(b)		Final Budget c = (a+b) 2020/2021 Kshs	Actual on comparable basis(d) 30/06/2021 Kshs	Budget utilization difference(e = c-d) Kshs
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,809,080		1	2,809,081	2,728,600	80,481
1.2 Committee allowances	2,376,378			2,376,378	1,786,380	589,998
1.3 Use of goods and services	3,042,785		275,000	3,317,785	2,690,000	627,785
<b>Total</b>	<b>8,228,243</b>	-	<b>275,001</b>	<b>8,503,243</b>	<b>7,204,980</b>	<b>1,298,263</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	1,236,310		636,310	1,872,619	1,041,000	831,619
2.2 Committee allowances	1,730,833		440,885	2,171,719	3,459,600	(1,287,881)
2.3 Use of goods and services	1,146,979		951,244	2,098,222	215,305	1,882,917
<b>Total</b>	<b>4,114,121</b>	-	<b>2,028,439</b>	<b>6,142,560</b>	<b>4,715,905</b>	<b>1,426,655</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools				-		-
3.2 Secondary schools	1,663,515			1,663,515	1,663,515	-
3.3 Tertiary institutions	5,000,000			5,000,000	5,000,000	-
3.4 Security projects			-	-		-
3.5 Unutilised	528,692		125,000	653,692	-	653,692
<b>Total</b>	<b>7,192,207</b>	-	<b>125,000</b>	<b>7,317,207</b>	<b>6,663,515</b>	<b>653,692</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	20,000,000			20,000,000	5,891,000	14,109,000
4.2 Tertiary Institutions	14,100,000		155,000	14,255,000	476,000	13,779,000
4.3 Social Security	7,200,000		3,000,000	10,200,000	2,815,000	7,385,000

**Langema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

4.4 Special Needs	184,345	241,931	426,276	-	426,276
<b>Total</b>	<b>41,484,345</b>	<b>3,396,931</b>	<b>44,881,276</b>	<b>9,182,000</b>	<b>35,699,276</b>
5.0 Sports					
5.1	2,742,748	2,747,355	5,490,102	3,547,355	1,942,748
<b>Total</b>	<b>2,742,748</b>	<b>2,747,355</b>	<b>5,490,102</b>	<b>3,547,355</b>	<b>1,942,748</b>
6.0 Environment					
6.1	2,742,748	227,586	2,970,334	2,970,334	-
<b>Total</b>	<b>2,742,748</b>	<b>227,586</b>	<b>2,970,334</b>	<b>2,970,334</b>	<b>-</b>
7.0 Primary Schools Projects					
Kiawambogo Primary School	1,500,000		1,500,000	-	1,500,000
Kiawairegi Primary School	1,500,000		1,500,000	1,500,000	-
Mukarara Primary School	1,875,000		1,875,000	-	1,875,000
Githiga Primary School	3,000,000		3,000,000	3,000,000	-
Gachogi Primary School	800,000		800,000	800,000	-
Ngooro Primary School	2,125,000		2,125,000	2,125,000	-
Thirikwa Primary School	923,000		923,000	923,000	-
Kiairathe Primary School	3,000,000		3,000,000	3,000,000	-
Kenya-Njeru Primary School	1,500,000		1,500,000	1,500,000	-
Kayu Primary School	1,500,000		1,500,000	-	1,500,000
Gachogi Primary School	3,000,000		3,000,000	3,000,000	-
Rwathia Primary School	3,375,000		3,375,000	3,375,000	-
Tuthu Primary School	3,000,000		3,000,000	-	3,000,000
Kibutha Primary School	1,500,000		1,500,000	-	1,500,000
Ngoeini Primary School	1,500,000		1,500,000	-	1,500,000
Kiruri Primary School	3,000,000		3,000,000	-	3,000,000
St. John's Primary School	2,500,000		2,500,000	2,500,000	-
Ichichi Primary School	1,600,000		1,600,000		1,600,000
Ihiga Primary School	3,000,000		3,000,000	3,000,000	-
Gachogi Primary School	-	2,400,000	2,400,000	2,400,000	-
Kangema Primary School	-	1,900,000	1,900,000	1,900,000	-
Kanyenyaini Primary School	-	2,000,000	2,000,000	2,000,000	-
Karura Primary School	-	1,650,000	1,650,000	1,650,000	-
Kihoya Primary School	-	1,600,000	1,600,000	1,600,000	-
Nduini Primary School	-	1,500,000	1,500,000	1,500,000	-

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Ngooro Primary School	-	1,000,000	1,000,000	1,000,000	-
Muguru Primary School	-	3,000,000	3,000,000	3,000,000	-
Kanguru Primary School	-	3,000,000	3,000,000	3,000,000	-
Nyagatugu Primary School	-	2,625,000	2,625,000	2,625,000	-
Holy Rosary Primary School	-	2,400,000	2,400,000	2,400,000	-
Watuha Primary School	-	1,577,027	1,577,027	1,577,027	-
<b>Total</b>	<b>40,198,000</b>	<b>24,652,027</b>	<b>64,850,027</b>	<b>49,375,027</b>	<b>15,475,000</b>
<b>8.0 Secondary Schools Projects</b>					
Kiangunyi Girls Secondary School	5,000,000		5,000,000	5,000,000	-
Iyego Secondary School	1,100,000	2,470,904	3,570,904	1,100,000	2,470,904
Kangema High School	5,000,000		5,000,000	-	5,000,000
Kiairathe Secondary School	800,000		800,000	800,000	-
Gatunduini Secondary School	750,000		750,000	750,000	-
Ichichi Secondary school	1,600,000		1,600,000	-	1,600,000
Njii-Ithatu Secondary School	800,000		800,000	-	800,000
Gakira Secondary School	-	1,150,000	1,150,000	1,150,000	-
Ichichi Secondary School	-	1,500,000	1,500,000	1,500,000	-
Kanorero Secondary School	-	4,000,000	4,000,000	-	4,000,000
Kiairathe Secondary School	-	2,400,000	2,400,000	2,400,000	-
Muguru Secondary School	-	4,200,000	4,200,000	4,200,000	-
Nyakahura Secondary School	-	350,000	350,000	350,000	-
Wanjerere Secondary School	-	5,450,000	5,450,000	5,450,000	-
Watuha Secondary School	-	2,200,000	2,200,000	2,200,000	-
Karurumo Secondary School	-	820,000	820,000	820,000	-
Nyagatugu Secondary School	-	3,100,000	3,100,000	3,100,000	-
<b>Total</b>	<b>15,050,000</b>	<b>24,470,904</b>	<b>42,690,904</b>	<b>28,820,000</b>	<b>13,870,904</b>
<b>9.0 Tertiary institutions Projects</b>					
Kangema Kenya Medical Training College	8,000,000		8,000,000	8,000,000	-
Kangema Kenya Medical Training College	4,000,000		4,000,000	4,000,000	-
Kangema Adult Education Centre		150,000	150,000	150,000	-
Kenya Medical Training College		3,100,000	3,100,000	3,100,000	-
Kenya Medical Training College-Kangema		12,000,000	12,000,000	12,000,000	-
Kangema KMTC Laboratory		1,500,000	1,500,000	1,500,000	-

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Kangema KMTC Administration Block			2,000,000	2,000,000	2,000,000	-
Kangema KMTC Administration Block			9,600,000	9,600,000	9,600,000	-
<b>Total</b>	<b>12,000,000</b>	<b>-</b>	<b>28,350,000</b>	<b>40,350,000</b>	<b>40,350,000</b>	<b>-</b>
<b>10.0 Security Projects</b>						
Ngoeini Assistant Chief's office	300,000		-	300,000	300,000	-
Kihoya Assistant Chief's Office	836,468	48,500		836,468	-	836,468
Njii-ithatu Assistant Chief's Office	2,200,000			2,200,000	-	2,200,000
Kanyenyaini Ass.chief's office			1,300,000	1,300,000	1,300,000	-
<b>Total</b>	<b>3,336,468</b>	<b>48,500</b>	<b>-</b>	<b>4,636,468</b>	<b>1,600,000</b>	<b>3,036,468</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles	-		-	-	-	-
11.2 Construction of CDF office	-		-	-	-	-
11.3 Purchase of furniture and equipment	-		-	-	187,758	(187,758)
11.4 Purchase of computers	-		-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187,758</b>	<b>187,758</b>	<b>(187,758)</b>
<b>12.0 Other payments</b>						
Strategic plan				-	48,000	(48,000)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000</b>	<b>(48,000)</b>
<b>13.0 unallocated fund</b>						
Unapproved projects						
AIA		47,500		47,500		47,500
PMC savings						
<b>Total</b>	<b>137,088,879</b>	<b>2,566,904</b>	<b>86,972,338</b>	<b>227,879,621</b>	<b>154,664,873</b>	<b>73,214,748</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

**1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

The financial statements are for the NGCDF-Kangema Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

**3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

**4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

**a) Recognition of Receipts**

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

***Unutilized Funds from PMCs.***

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**5. In-kind contributions**

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents.**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

**10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**12. Comparative Figures**

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO.B 047131	1		900,000.00
AIE NO B.047240	2		38,690,875.50
AIE NO B 041409	3		2,350,000.00
AIE NO B 041378	4		1,637,931.00
AIE NO B 047444	5		4,000,000.00
AIE NO B 047806	6		18,000,000.00
AIE NO B 104316	7		15,000,000.00
AIE NO B 096753	8		16,000,000.00
AIE NO B 049292	9		15,000,000.00
AIE NO B104720	1	20,000,000.00	
AIE NO B823529	2	35,000,000.00	
AIE NO B104802	3	14,000,000.00	
AIE NO B104953	4	14,367,724.10	
AIE NO B124537	5	9,000,000.00	
AIE NO B124967	6	8,500,000.00	
AIE NO B119822	7	12,000,000.00	
AIE NO B128424	8	7,000,000.00	
AIE NO B128112	9	6,900,000.00	
AIE NO B132168	10	6,000,000.00	
AIE NO B138836	11	12,000,000.00	
AIE NO B126131	12	7,000,000.00	
AIE NO B126421	13	11,600,000.00	
AIE NO B140567	14	12,000,000.00	
<b>TOTAL</b>		<b>175,367,724.10</b>	<b>111,578,806.50</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	37,500.00	18,500.00
Receipts from sale of tender documents	10,000.00	30,000.00
Hire of plant/equipment/facilities	0.00	0.00
Unutilized funds from PMCs	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
<b>Total</b>	<b>47,500.00</b>	<b>48,500.00</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,980,000.00	1,980,000.00
<b>Personal allowances paid as part of salary</b>		
House Allowance	0.00	0.00
Transport Allowance	0.00	0.00
Leave allowance	70,000.00	70,000.00
Gratuity to contractual employees	613,800.00	613,800.00
Employer Contributions Compulsory national social security schemes	64,800.00	64,800.00
<b>Total</b>	<b>2,728,600.00</b>	<b>2,728,600.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	0.00	0.00
Utilities, supplies and services	750,183.00	1,036,250.00
Communication, supplies and services	203,338.00	216,633.00
Domestic travel and subsistence	198,380.00	134,355.00
Printing, advertising and information supplies & services	451,430.00	334,260.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	837,295.00	953,850.00
Other committee expenses	691,800.00	0.00
Committee allowance	5,065,800.00	5,473,610.00
Insurance costs	0.00	703,486.50
Specialized materials and services	0.00	0.00
Office and general supplies and services	488,860.00	1,242,292.00
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	275,474.00	254,146.00
Routine maintenance – other assets	229,725.00	482,430.00
<b>Total</b>	<b>9,192,285.00</b>	<b>10,831,312.50</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	49,375,027.20	26,950,000.00
Transfers to secondary schools (see attached list)	28,820,000.00	13,520,000.00
Transfers to tertiary institutions (see attached list)	40,350,000.00	26,548,778.00
<b>TOTAL</b>	<b>118,545,027.20</b>	<b>67,018,778.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,891,000.00	8,147,000.00
Bursary – tertiary institutions (see attached list)	476,000.00	7,235,500.00
Bursary – special schools (see attached list)	0.00	50,000.00
Mock & CAT (see attached list)	0.00	0.00
Social Security programmes (NHIF)	2,815,000.00	0.00
Security projects (see attached list)	1,600,000.00	10,119,747.00
Sports projects (see attached list)	3,547,354.50	2,180,818.00
Environment projects (see attached list)	2,970,333.79	4,385,285.00
Emergency projects (see attached list)	6,663,515.00	8,974,272.00
<b>Total</b>	<b>23,963,203.29</b>	<b>41,092,622.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	187,758.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
<b>Total</b>	<b>187,758.00</b>	<b>0.00</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	48,000.00	450,000.00
ICT Hub	0.00	0.00
	<b>48,000.00</b>	<b>450,000.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank, Kangema Branch, Kangema NGCDF A/C No. Account No. 0030294329608</i>	23,269,755.00	2,519,403.95
<b>Total</b>	<b>23,269,755.00</b>	<b>2,519,403.95</b>
<b>10B: CASH IN HAND</b>		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations ( <i>specify</i> )	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<i>[Provide cash count certificates for each]</i>		

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
N/a	N/a	0.00	0.00	0.00
N/a	N/a	0.00	0.00	0.00
N/a	N/a	0.00	0.00	0.00
N/a	N/a	0.00	0.00	0.00
N/a	N/a	0.00	0.00	0.00
N/a	N/a	0.00	0.00	0.00
<i>Total</i>				0.00

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 <sup>st</sup> July (A)	0.00	0.00
Retention held during the year (B)	0.00	0.00
Retention paid during the Year (C)	0.00	0.00
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	0.00	0.00

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 <sup>st</sup> July (A)	0.00	0.00
Gratuity held during the year (B)	0.00	0.00
Gratuity paid during the Year (C)	0.00	0.00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	0.00	0.00

*[Provide short appropriate explanations as necessary]*

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	2,519,403.00	13,013,409.75
Cash in hand	0.00	0.00
Imprest	0.00	0.00
<b>Total</b>	<b>2,519,403.95</b>	<b>13,013,409.75</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0.00	0.00	0.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST\***

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0.00	0.00
Imprest issued during the year (B)	0.00	0.00
Imprest surrendered during the Year (C)	0.00	0.00
closing accounts in account receivables D= A+B-C	<b>0.00</b>	<b>0.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
closing account payables D= A+B-C	<b>0.00</b>	<b>0.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,955,189.50	275,000.00
Use of goods and services	5,453,884.14	2,028,438.64
Amounts due to other Government entities (see attached list)	26,875,00.00	39,550,000.00
Amounts due to other grants and other transfers (see attached list)	34,123,059.13	45,514,285.50
Acquisition of assets	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
Funds pending approval	0.00	
	<b>68,470,133.00</b>	<b>87,367,724.10</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	17,729,964.31	11,798,990.02
	17,729,964.31	11,798,990.02

*kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		1,053,527.00		To be Implemented
Use of goods & services		5,453,884.14		To be Implemented
<b>Amounts due to other Government entities</b>				To be Implemented
Kiruri Primary School		3,000,000.00		To be Implemented
Tuthu Primary School		3,000,000.00		To be Implemented
Ichichi Primary School		1,600,000.00		To be Implemented
Kayu Primary School		1,500,000.00		To be Implemented
Kiwambogo Primary School		1,500,000.00		To be Implemented
Kibutha Primary School		1,500,000.00		To be Implemented
Mukarara Primary School		1,875,000.00		To be Implemented
Ngoeini Primary School		1,500,000.00		To be Implemented
Ichichi Secondary school		1,600,000.00		To be Implemented
Kangema High School		5,000,000.00		To be Implemented
Njii-Ithatu Secondary School		800,000.00		To be Implemented
<b>Kanorero Secondary School</b>		<b>4,000,000.00</b>		<b>To be Implemented</b>
<b>Sub-Total</b>		<b>22,875,000.00</b>		
<b>Amounts due to other grants and other transfers</b>				To be Implemented
Bursary Secondary Schools		9,968,091.55		To be Implemented
Bursary Secondary Schools		5,200,000.00		To be Implemented
Bursary Special Schools		184,344.83		To be Implemented
Bursary Tertiary Schools		5,600,000.00		To be Implemented
Bursary University Schools		5,000,000.00		To be Implemented
Emergency		542,906.90		To be Implemented
Kihoya Assistant Chief's Office		884,968.26		To be Implemented
Njii-ithatu Assistant Chief's Office		2,200,000.00		To be Implemented
Kangema Social Security Programme		3,600,000.00		To be Implemented
Constituency Sports Tournament		942,747.59		To be Implemented
<b>Sub-Total</b>		<b>27,754,967.58</b>		
<b>Acquisition of assets</b>				



**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	84,017,932	-	-	84,017,932
Transport equipment	6,526,757	-	-	6,526,757
Office equipment, furniture and fittings	1,199,483	-	-	1,199,483
ICT Equipment, Software and Other ICT Assets	656,596	187,758	-	844,354
Other Machinery and Equipment	299,995	-	-	299,995
Heritage and cultural assets		-	-	-
Intangible assets		-	-	-
<b>Total</b>	<b>92,700,763</b>	<b>-</b>	<b>-</b>	<b>92,888,521</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 202xx**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Gacharaigu Primary School pmc	0030279816118	Equity	13.05.2020	653.50
Gachogi Primary School pmc	0030279792694	Equity	28.04.2020	1,153,692.50
Gakira Ap camp pmc	0030278053199	Equity	05.12.2018	2,930.00
Gatunduini Secondary School Pmc	0030279904700	Equity	30.06.2020	4,097.50
Gikui Primary Sch.Pmc	0030299971143	Equity	26.11.2012	0.00
Githiga Ass.Chief's Office Pmc	0030279910539	Equity	02.07.2020	367.50
Githiga Primary School pmc	0030299915412	Equity	12.11.2012	151,653.50
Githima Primary School pmc	0030299973358	Equity	26.11.2012	1,589.60
Gitugu Primary School Pmc	0030279889135	Equity	23.06.2020	-22.30
Gitugu Secondary Sch. Pmc	0030299858709	Equity	30.10.2012	375.50
Holy Rosary primary School pmc	0030299932007	Equity	15.11.2012	1,357.00
Ichichi Primary School pmc	0030299796655	Equity	11.10.2012	3,002.50
Iyego Primary School Pmc	0030260476490	Equity	04.01.2013	1,150.00
Kahiti Primary School pmc	0030279899035	Equity	26.06.2020	2,075.00
Kangema Adult Education Pmc	0030169908805	Equity	22.09.2016	299.60
Kangema Kenya Medical Training College	0030280578546	Equity	17.02.2021	8,054,285.00
Kangema Primary School pmc	0030260444000	Equity	21.12.2012	66.00
Kanguru Ass.chief's Office Pmc	0030299789110	Equity	09.10.2012	7,413.00
Kanguru Primary School pmc	0030279906974	Equity	30.06.2020	72,785.50
Kanorero Secondary school pmc	0030299797351	Equity	11.10.2012	1,366.00
Kanyenyaini Chief's Office Pmc	0030279011037	Equity	04.07.2019	98,360.00
Kanyenyaini Secondary School pmc	0030260424839	Equity	17.12.2012	6,679.00
Karura Primary School Pmc	0030299796654	Equity	11.10.2012	3,893.00
Karuri Primary School Pmc	0030277716302	Equity	12.10.2018	2,015.00
Karurumo Primary School pmc	0030279780169	Equity	17.04.2020	2,047.50

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
karurumo Secondary School	0030279795477	Equity	29.04.2020	135.00
Kayu Ass.chief's office pmc	0030299943578	Equity	19.11.2012	138.00
Kayu Primary School Pmc	0030264380371	Equity	24.06.2015	325.00
Kenya-Njeru Ass.chief's Office Pmc	0030299789126	Equity	09.10.2012	913.00
Kiairathe secondary School pmc	0030299824939	Equity	19.10.2012	24,524.75
Kiangunyi Primary School pmc	0030261706532	Equity	18.11.2013	7,655.00
Kiawairegi Primary School	0030299794045	Equity	10.10.2012	1,500,781.90
Kiawambogo Police post Pmc	0030279429147	Equity	26.11.2019	209.50
Kiawambogo Primary School Pmc	0030279883732	Equity	19.06.2020	1,667.50
Kiawambogo Seondary School Pmc	0030260487616	Equity	08.01.2013	285.00
Kibutha Ass.Chief's Office Pmc	0030277436610	Equity	11.07.2018	30,892.16
Kibutha Primary School	0030299903747	Equity	08.11.2012	4,119.00
Kihoya Acc's Office Pmc	0030278833449	Equity	02.05.2019	767.50
Kiruri Boys Sec. School Pmc	0030296818175	Equity	06.01.2011	31,268.00
Kiruri Chief's offic pmc	0030273107648	Equity	07.06.2017	439.00
Kiruri Primary School	0030281052473	Equity	09.07.2021	N/A
Muguru Primary School pmc	0030260521854	Equity	15.01.2013	145,816.00
Muguru Secondary School pmc	0030260521677	Equity	15.01.2013	3,681.00
Nduini Primary School Pmc	0030292551699	Equity	26.06.2008	2,071.00
Ngoeini Primary School Pmc	0030264352670	Equity	18.06.2015	3,947.50
Nyagatugu Ass.chief's Office Pmc	0030260510253	Equity	11.01.2013	105.00
Nyagatugu Primary School Pmc	0030269044599	Equity	20.07.2016	8,751.99
Nyagatugu Sec.sch.pmc	0030101551487	Equity	29.07.2005	50,030.60
Nyakahura Ap.Camp Pmc	0030270076811	Equity	04.10.2016	550.00
Rwathia ACCs Office Pmc	0030279799827	Equity	04.05.2020	987.50
Rwathia Chief's Office Pmc	0030299789784	Equity	09.10.2012	87,484.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Rwathia Girls secondary School pmc	0030261597477	Equity	25.10.2013	2,103.00
Rwathia Mixed Sec.Sch pmc	0030260378894	Equity	04.12.2012	269.70
Rwathia Primary School	0030270074204	Equity	04.10.2016	3,836.00
St. John's Kiruri Primary School	0030281029538	Equity	02.07.2021	N/A
Tuthu Ass.Chief's Office Pmc	0030278850959	Equity	08.05.2019	23,917.50
Tuthu chief's Office Pmc	0030278347279	Equity	17.12.2018	1,667.60
Tuthu Primary School	0030281072657	Equity	16.07.2021	N/A
Wanjerere Primary School Pmc	0030264383678	Equity	24.06.2015	1,784.90
Wanjerere Secondary School Pmc	0030262063801	Equity	07.02.2014	986,262.00
Ihiga Primary School	0030280795405	Equity	13.04.2021	950.00
Kenya-Njeru Primary School	0030280999742	Equity	22.06.2021	1,499,550.00
Kiairathe Primary School	0030280795876	Equity	13.04.2021	1,385.00
Kiangunyi Girls Secondary School	0030281037279	Equity	05.07.2021	N/A
Ngooro Primary School	0030281029286	Equity	02.07.2021	N/A
Thirikwa Primary School	0030280877894	Equity	11.05.2021	1,450.00
Watuha Primary School Pmc	0030280127613	Equity	21.09.2020	477.20
Mukarara Primary School	9000018475	Family	1/28/2017	15
Njii-Ithatu Secondary School	9000018488	Family	1/31/2017	419.76
Gatunduini Secondary School Pmc	9000014340	Family	7\7/2014	14,465.00
Githunguri Ass.chief's Office pmc	9000012106	Family	<b>12/11/2012</b>	<b>230.53</b>
Gitugu Primary School Pmc	9000015747	Family	6/18/2015	179.45
Ihiga Secondary School pmc	9000014342	Family	<b>11/20/2010</b>	<b>419.76</b>
Ihigaini Ass.chief's office pmc	9000018471	Family	<b>1\26\2017</b>	<b>5,694.42</b>
Kahiti Primary School pmc	9000012014	Family	<b>1\26\2017</b>	<b>1,381.20</b>
Kangema K.M.T.C Pmc	9000021661	Family	21/5/21	1,730,698
Kangema KMTC-Classrooms Pmc	9000022007	Family	<b>21/5/21</b>	<b>2,872.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kanguru Primary School pmc	9000015771	Family	28/6/2015	-248.01
Kiairathe Ass.chiefs' office pmc	9000012256	Family	1/16/2013	28
Kiamara Police Post Pmc	9000014335	Family	7/7/2014	46,912.45
Kiamara Police Post Pmc	9000014335	Family	7/7/2014	46,912.45
Kiangunyi Ass.chief's office pmc	9000016107	Family	8/20/2015	167
Kibutha Girls Sec.School pmc	9000014339	Family	7/7/2014	129
Kihoya Chief's Office Pmc	9000020289	Family	11/5/2018	-179.33
Mugechi Kaboro Pry Sch.Pmc	9000017891	Family	8/19/2016	37
Ngoeini Ass.chief's Office Pmc	9000011973	Family	10/9/2012	19.19
Njii-Ithatu Pry.Sch pmc	9000012095	Family	11/16/2012	-77.2
Nyakahura Ass.chief's office pmc	9000014334	Family	7/7/2014	182
Nyakahura Police Post Pmc	9000015772	Family	6/23/2015	598
Nyakahura Primary School pmc	9000015957	Family	7/27/2015	0.1
Nyakahura Sec School Pmc	9000020062	Family	7/2/2018	17.76
St.John's Kiruri Primary Sch.Pmc	9000012076	Family	2/17/2017	3,391.00
Watuha Primary School Pmc	9000018469	Family	2/16/2017	8
Watuha Secondary School pmc	9000014365	Family	7/11/14	24,766.83
Gikui AP Camp PMC	1141822089100	COOPERATIVE	2/7/2018	792.00
Gikui Chief's Office Pmc	1141822089000	COOPERATIVE	2/7/2018	1,569.65
Kanyenyaini Acc's Office Pmc	1141822090200	COOPERATIVE	2/7/2018	845
Dr.Kiano Sec.School pmc	1171431848	KCB		3,350.00
Gacharaigu Primary School pmc	1138879517	KCB		5,275.05
Gacharaigu Secondary Pmc	1177901218	KCB		2,821.00
Gachogi Primary School pmc	1150087714	KCB		1,044.65
Gakira Ap camp pmc	1178150933	KCB		593.50
Gakira Day Sec.Sch. Pmc	1137812753	KCB		6,254.90

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Gatang'ara Ap Camp Pmc	1205182098	KCB		6,910.00
Ichichi Secondary School pmc	1138088439	KCB		30,979.20
Karurumo Ass.chief's office pmc	1137787171	KCB		9,350.75
Karurumo Primary School pmc	1171426321	KCB		Closed
Kenya-Njeru Primary Sch.pmc	1171603231	KCB		1,102.00
Kiamara Chief's Office Pmc	1138000787	KCB		7,187.15
Kiawambogo Police post Pmc	1178223523	KCB		1,323.00
Kihoya Primary School pmc	1171514298	KCB		159,187.00
Kiruri PrimarySchool pmc	1167658825	KCB		6,830.00
Marimira Ap camp pmc	1172823154	KCB		1,368,524.00
Mununga Ap Post pmc	1171470851	KCB		582.50
Mununga Ass.chief's office pmc	1210828081	KCB		Closed
Muringaini chief's office pmc	1137885688	KCB		15,159.40
Ngooro Primary School Pmc	1137612304	KCB		153,656.50
Njii-Ithatu Ap line Pmc	1172844135	KCB		2,306.00
Thirikwa Primary School pmc	1172936234	KCB		40,677.50
Tuthu Ap camp pmc	1173035346	KCB		245.00
Tuthu Primary School pmc	1171695020	KCB		21,030.00
<b>Total</b>				<b>17,729,964.31</b>

*Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN/HUB/MRG.C /KANGEMA CDF/24/16	<p><b>1.0 Incomplete Installation of Generator at Kangema Ranet FM</b></p> <p>Note 7 to the financial statements for the year ended 30 June 2018 reflects other grants and other payments balance of Kshs.28,879,737, which includes expenditure of Kshs. 9,799,979 in respect of security projects, out of which an amount of Kshs. 1,000,000 was spent on purchase, installation and commissioning of a standby generator at Kangema Ranet FM. However, physical verification of the project revealed that the standby generator has not been commissioned due the</p>	<p>It is true that the automatic switch mode installed in the generator require a three-phase electricity supply connection but in the premises the supply is single phase. Kangema Ranet FM has applied for upgrading of power supply to three phase</p>	Fund Manager	Not Resolved

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>incompatible electricity connection in the premises. Available information showed that the automatic switch mode installed in the generator require a three-phase electricity supply connection in the premises was of a single phase. No effort appears to have taken by the CDF management to have the generator operational and commissioned to serve the intended purpose. Consequently, it has not been possible to ascertain the effectiveness of the expenditure of Kshs 1,000,000 incurred during the year ended 30 June 2018 on purchase of the standby generator.</p>			
CEN/HUB/MRG.C /KANGEMA CDF/24/16	<p><b>2.0 Construction of Kiawambogo Police Post</b></p> <p>Disclosed under note 7 to the financial statements under other grants and other payments of</p>	<p>The police lines/ patrol base is not functional/ operational since there are no security personnel because the building meant to be the</p>	Fund Manager	Not Resolved

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs. 28,879,737 is an expenditure of Kshs 9,799,979 in respect of security projects, out of which of Kshs 5,000,000 was for construction of Kiawambogo police post/patrol base. The contract was awarded to M/s Marstep Limited at a contract sum of Kshs 4,897,000. Although the police lines/patrol base was indicated to be complete, the project was not operational. A review of correspondences between the CDF office and Kenya Police revealed that the armoury constructed within the building did not conform with the Kenya police the guidelines, an indication of lack of consultation between the CDF office and user department. Further, physical inspection of the project revealed leaking roof due to poor workmanship by the contractor.</p> <p>As a result, the regularity of the</p>	<p>administration block is inhabitable and requires modification to make it usable as a police line. In order to ensure functionality the NGCDF committee has allocated this project Ksh 2,350,000 for construction two(2) housing units and further Ksh 2,000,000 for renovation of the administration block to the standards of Kenya police, in the 2018/2019 Financial year</p>		

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	expenditure of Kshs 5,000,000 incurred on the project during the year ended 30 June 2018 could not be confirmed.			
CEN/HUB/MRG.C /KANGEMA CDF/24/16	<p><b>1. Bursary Management</b> Note 7 to the financial statements reflects other grants and other payments of Kshs 28,879,737 which includes bursary to secondary schools, tertiary institutions and special schools totaling to Kshs. 14,518,000. Records indicate that the beneficiaries were each awarded bursary amount ranging between Kshs.5,000 and Kshs.7,000. However, the CDF management do not have documented bursary policy to guide and streamline the management of the funds. Therefore, it was not confirmed on the criteria used in setting the minimum and maximum amount of bursary to be awarded to the intended</p>	<p>The identification of bursary beneficiaries is done by the Project management committees (PMCs) at the sublocation level which is mandated to do so. The NGCDFC actually acts on the recommendations of the PMC members who are better placed to understand the needs of the people on the ground. Kangema NGCDFC is closely working with the PMCs to ensure equitable awarding of bursary funds.</p>	Fund Manager	Not Resolved

**Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	beneficiaries in various institutions of learning.			

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>EMERGENCY</b>		
<b>NO</b>	<b>PAYEE</b>	<b>AMOUNT</b>
1	Kiruri Boys Sec School Pmc	1,380,000.00
2	Kangema K.M.T.C-Fencing PMC	5,000,000.00
3	Kiairathe Secondary School Pmc	283,515.00
<b>Total</b>		<b>6,663,515.00</b>

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

<b>ENVIRONMENT</b>			
<b>No</b>	<b>SECTOR/PROJECT TITLE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
1	Environment	Kangema Environment Pmc	2,742,747.59
2	Environment	Kangema Environment Pmc	227,586.20
<b>Total</b>			<b>2,970,333.79</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>SPORTS</b>			
<b>No.</b>	<b>SECTOR/PROJECT TITLE</b>	<b>PAYEE</b>	<b>AMOUNT</b>
1	Sports	Kangema NGCDF Sports Pmc	2,747,354.50
2	Sports	Kangema NGCDF Sports Pmc	800,000.00
<b>Total</b>			<b>3,547,354.50</b>

***Kangema Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

<b>SECURITY</b>			
<b>No.</b>	<b>SECTOR</b>	<b>PAYEE</b>	<b>AMOUNT</b>
1	Security Projects	Ngoeini Ass.Chief's Office Pmc	300,000.00
2	Security Projects	Kanyenyaini Ass.Chief's Office Pmc	1,300,000.00
<b>Total</b>			<b>1,600,000.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>BURSARY SECONDARY SCHOOLS</b>				
<b>No</b>	<b>SECTOR</b>	<b>PAYEE</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
1	Bursary	Allomano Special Sch	9836	5,000.00
2	Bursary	Austism School International	9837	5,000.00
3	Bursary	Birithia Girls Secondary School	9838	5,000.00
4	Bursary	Chania Boys High School	9839	5,000.00
5	Bursary	Chania Girls High School	9840	5,000.00
6	Bursary	Chinga Girls High School	9841	5,000.00
7	Bursary	Chomo High School	9842	5,000.00
8	Bursary	Dandora Girls Sec School	9843	5,000.00
9	Bursary	Don Orione Special School	9844	5,000.00
10	Bursary	Dr.Kiano Boys Sec School	9845	50,000.00
11	Bursary	Dr.Kiano Girls Sec School	9846	5,000.00
12	Bursary	EFCK Kisima Sec School	9847	5,000.00
13	Bursary	Ezekiel Special Needs Sec School	9848	5,000.00
14	Bursary	Gacharaigu Secondary School	9849	100,000.00
15	Bursary	Gaichanjiru Boys High School	9850	10,000.00
16	Bursary	Gakira Secondary School	9851	100,000.00
17	Bursary	Gakurwe Sec School	9852	5,000.00
18	Bursary	Gatanga Girls Sec School	9853	35,000.00
19	Bursary	Gatara Secondary School	9854	30,000.00
20	Bursary	Gathungururu Sec School	9855	5,000.00
21	Bursary	Gatunduini Sec School	9856	95,000.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

22	Bursary	Gatura Girls Sec School	9857	10,000.00
23	Bursary	Gikigie Sec School	9858	5,000.00
24	Bursary	Gikoe Sec School	9859	30,000.00
25	Bursary	Githumu High School	9860	15,000.00
26	Bursary	Githunguri Girls High School	9861	5,000.00
27	Bursary	Gitugi Girls High School	9862	85,000.00
28	Bursary	Gitugu Secondary School	9863	145,000.00
29	Bursary	Gitura Girls Sec School	9864	25,000.00
30	Bursary	Gituru Sec School	9865	30,000.00
31	Bursary	Gitweku Girls Sec School	9866	45,000.00
32	Bursary	Gitweku Secondary School	9867	20,000.00
33	Bursary	Highway Secondary School	9868	5,000.00
34	Bursary	Huruma Girls Sec School	9869	5,000.00
35	Bursary	Huruma Sec School	9870	5,000.00
36	Bursary	Ichagaki Boys Sec School	9871	5,000.00
37	Bursary	Ichichi Secondary School	9872	160,000.00
38	Bursary	Ihiga Secondary School	9873	55,000.00
39	Bursary	Ikumbi Secondary School	9874	5,000.00
40	Bursary	Iriaini Girls Sec School	9875	5,000.00
41	Bursary	Iyego Secondary School	9876	270,000.00
42	Bursary	Jomo Kenyatta High School	9877	5,000.00
43	Bursary	Joytown Special Primary School	9878	20,000.00
44	Bursary	Juja Farm Sec School	9879	

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

				5,000.00
45	Bursary	Kabare Girls High School	9880	5,000.00
46	Bursary	Kagonye Sec School	9881	5,000.00
47	Bursary	Kagumo Girls Sec School	9882	5,000.00
48	Bursary	Kaharo Girls Sec School	9883	10,000.00
49	Bursary	Kahatia Girls Secondary School	9884	45,000.00
50	Bursary	Kahithe Boys Sec School	9885	10,000.00
51	Bursary	Kahuhia Girls High School	9886	30,000.00
52	Bursary	Kairi Secondary School	9887	5,000.00
53	Bursary	Kairo Secondary School	9888	15,000.00
54	Bursary	Kamacharia Girls Sec School	9889	20,000.00
55	Bursary	Kamahuha Girls High School	9890	10,000.00
56	Bursary	Kambara Secondary School	9891	5,000.00
57	Bursary	Kanjuri Boys Sec School	9893	5,000.00
58	Bursary	Kanorero Secondary School	9894	145,000.00
59	Bursary	Kanyenyaini Secondary School	9895	90,000.00
60	Bursary	Kariahu Secondary School	9896	5,000.00
61	Bursary	Karinga Girls Sec School	9897	5,000.00
62	Bursary	Karoti Girls High School	9898	5,000.00
63	Bursary	Karugia Girls Sec School	9899	5,000.00
64	Bursary	Karunge Sec School	9900	5,000.00
65	Bursary	Kangema High School	9902	45,000.00
66	Bursary	Karuri Gakure Sec School	9903	35,000.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

67	Bursary	Karurumo Sec School	9904	95,000.00
68	Bursary	Kenyatta Mahiga Sec School	9905	5,000.00
69	Bursary	Kiaguthu Boys Sec School	9906	30,000.00
70	Bursary	Kiairathe Sec School	9907	130,000.00
71	Bursary	Kiambu High School	9908	5,000.00
72	Bursary	Kianderi Girls Sec School	9909	55,000.00
73	Bursary	Kangari Sec School'	9910	5,000.00
74	Bursary	Kiangunyi Girls Sec School	9911	135,000.00
75	Bursary	Kianjege West Sec School	9912	5,000.00
76	Bursary	Kiawambogo Sec School	9913	225,000.00
77	Bursary	Kibutha Girls Sec School	9914	120,000.00
78	Bursary	Kibutha Sec School	9915	120,000.00
79	Bursary	Kigumo Bendera High School	9916	20,000.00
80	Bursary	Kigumo Girls Sec School	9917	10,000.00
81	Bursary	Kihoya Secondary School	9918	85,000.00
82	Bursary	Kijabe Boys Sec School	9919	5,000.00
83	Bursary	Kiliti High School	9920	5,000.00
84	Bursary	Kiriaini Girls Sec School	9921	55,000.00
85	Bursary	Kiriaini Sec School	9922	5,000.00
86	Bursary	Kiriti Girls Sec School	9923	15,000.00
87	Bursary	Kirogo Boys Sec School	9924	40,000.00
88	Bursary	Kirogo Sec School	9925	5,000.00
89	Bursary	Kiru Boys High School	9926	

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

				45,000.00
90	Bursary	Kerugoya Boys High School	9927	5,000.00
91	Bursary	Kiruri Boys Sec School	9928	70,000.00
92	Bursary	Kirwara Boys High School	9929	25,000.00
93	Bursary	Kithatu Sec School	9930	5,000.00
94	Bursary	Koimbi Boys Sec School	9931	10,000.00
95	Bursary	Koimbi Sec School	9932	5,000.00
96	Bursary	Karima Girls High School	9933	5,000.00
97	Bursary	Magogoini Sec School	9934	5,000.00
98	Bursary	Mahiga Girls Sec School	9935	5,000.00
99	Bursary	Makomboki Sec School	9936	5,000.00
100	Bursary	Makuyu Boys High School	9937	5,000.00
101	Bursary	Makuyu Girls High School	9938	5,000.00
102	Bursary	Maria Magdalene Special School	9939	5,000.00
103	Bursary	Maryhill Girls Sec School	9940	5,000.00
104	Bursary	Masaku School For Physically Handicapped	9941	5,000.00
105	Bursary	Mbiri Special Unit For Mentally	9942	5,000.00
106	Bursary	Mihuti Sec School	9943	35,000.00
107	Bursary	Mioro Sec School	9944	5,000.00
108	Bursary	Mucharage Secondary School	9945	5,000.00
109	Bursary	Mugoiri Girls High School	9946	20,000.00
110	Bursary	Mugumo Girls Sec School	9947	10,000.00
111	Bursary	Muguru Sec School	9948	160,000.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

112	Bursary	Muhoho High School	9949	5,000.00
113	Bursary	Mukangu Sec School	9950	70,000.00
114	Bursary	Mukumu Secondary School	9951	40,000.00
115	Bursary	Mukurweini Boys Secondary School	9952	5,000.00
116	Bursary	Mumbi Girls High School	9953	35,000.00
117	Bursary	Muranga High School	9954	20,000.00
118	Bursary	Muranga School for the Hearing Impaired	9955	10,000.00
119	Bursary	Mwarano Sec School	9956	5,000.00
120	Bursary	Mwihoko Sec School	9957	5,000.00
121	Bursary	Nakuru Central Sec School	9958	5,000.00
122	Bursary	Nduluni Sec School	9959	5,000.00
123	Bursary	Ndururumo Boys Sec School	9960	5,000.00
124	Bursary	Ngararia Girls High School	9961	30,000.00
125	Bursary	Nginda Girls High School	9962	45,000.00
126	Bursary	Njiiris Boys High School	9963	35,000.00
127	Bursary	Njumbi Boys High School	9964	30,000.00
128	Bursary	Nyagatugu Boys High School	9965	140,000.00
129	Bursary	Nyakahura Sec School	9966	110,000.00
130	Bursary	Nyati Girls Sec School	9967	5,000.00
131	Bursary	Oloolaiser High School	9968	5,000.00
132	Bursary	Othaya Girls Sec School	9969	5,000.00
133	Bursary	Pangani Girls High School	9970	5,000.00
134	Bursary	Passenga Sec School	9971	

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

				5,000.00
135	Bursary	Rarakwa Girls Sec School	9972	5,000.00
136	Bursary	Ruchu Girls High School	9973	40,000.00
137	Bursary	Ruiru Girls Sec School	9974	5,000.00
138	Bursary	Rukenya Sec School	9975	5,000.00
139	Bursary	Ruthagati High School	9977	5,000.00
140	Bursary	Rwathia Girls Sec School	9978	90,000.00
141	Bursary	Rwathia Sec School	9979	105,000.00
142	Bursary	South Tetu Girls High School	9980	5,000.00
143	Bursary	St.Alexis Girls High School	9981	5,000.00
144	Bursary	St.Angela Nguvui Girls	9982	5,000.00
145	Bursary	St.Anne Kenol Sec School	9983	5,000.00
146	Bursary	St.Catherine Gaturi Girls Sec School	9984	5,000.00
147	Bursary	St.Faustina Mweiga Sec School	9985	5,000.00
148	Bursary	St.John Kathunguri Sec School	9986	5,000.00
149	Bursary	St.Patrick Kisukioni Sec School	9987	5,000.00
150	Bursary	St.Paul Gathukiini Boys Sec School	9988	25,000.00
151	Bursary	St.Teresah Girls Sec School	9989	5,000.00
152	Bursary	The Salvation Army School for the Blind	9990	5,000.00
153	Bursary	Thiba Sec School	9991	5,000.00
154	Bursary	Tumutumu Girls High School	9992	5,000.00
155	Bursary	Wahundura Boys Sec School	9993	10,000.00
156	Bursary	Wanguru Girls Sec School	9994	5,000.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

157	Bursary	Wanjerere Sec School	9995	90,000.00
158	Bursary	Watuha Sec School	9996	150,000.00
159	Bursary	Weithaga Boys Sec School	9997	55,000.00
160	Bursary	Weithaga Sec School	9998	90,000.00
161	Bursary	Chuka Boys High High School	10019	10,000.00
162	Bursary	Divine Word Boys High School	10020	5,000.00
163	Bursary	Dr.Kiano Girls Sec School	10021	10,000.00
164	Bursary	Ezekiel Special Needs School	10022	10,000.00
165	Bursary	Gatungururu Girls Sec School	10023	10,000.00
166	Bursary	Gitugi Girls Sec School	10024	45,000.00
167	Bursary	Gitugu Sec School	10025	25,000.00
168	Bursary	Gitweku Sec School	10026	10,000.00
169	Bursary	Igikiro Boys High School	10027	5,000.00
170	Bursary	Ihiga Sec School	10028	10,000.00
171	Bursary	Ikutha Boys Sec School	10072	20,000.00
172	Bursary	Iyego Sec School	10030	25,000.00
173	Bursary	Kaatene Secondary School	9828	15,000.00
174	Bursary	Kagongo Sec School	10031	10,000.00
175	Bursary	Kagumo High School	10032	10,000.00
176	Bursary	Kambui Girls High School	10033	5,000.00
177	Bursary	Kamondo Sec School	10034	10,000.00
178	Bursary	Kanorero Sec School	10035	5,000.00
179	Bursary	Karima Girls High School	10036	

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

				15,000.00
180	Bursary	Kiaguthu Boys High School	10037	5,000.00
181	Bursary	Kiawambogo Sec School	10038	15,000.00
182	Bursary	Kiburo Boys Sec School	10039	15,000.00
183	Bursary	Kibutha Girls Sec School	10040	35,000.00
184	Bursary	Kibutha Sec School	10041	20,000.00
185	Bursary	Kiriani Girls High School	10042	20,000.00
186	Bursary	Kirogo Sec School	10043	5,000.00
187	Bursary	Kiru Boys High School	10044	10,000.00
188	Bursary	Kiruri Boys Sec School	10045	5,000.00
189	Bursary	Koimbi Boys Sec School	10046	10,000.00
190	Bursary	Lenana School	10047	10,000.00
191	Bursary	Limuru Girls High School	10048	10,000.00
192	Bursary	Maganjo Seondary School	9830	10,000.00
193	Bursary	Masinga High School	10049	10,000.00
194	Bursary	Mihango Sec School	10050	10,000.00
195	Bursary	Mudzongoloni High School	10051	10,000.00
196	Bursary	Muguru Sec School	10052	45,000.00
197	Bursary	Muranga High School	10053	5,000.00
198	Bursary	Mutha Secondary School	9829	20,000.00
199	Bursary	Ngararia Girls High School	10054	5,000.00
200	Bursary	Nginda Girls High School	10055	5,000.00
201	Bursary	Ngombeni Girls High School	10056	10,000.00

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

202	Bursary	Nyagatugu Boys Sec School	10057	15,000.00
203	Bursary	Pangani Girls High School	10058	5,000.00
204	Bursary	Pleasant View School	10059	5,000.00
205	Bursary	Rumwe Sec School	10060	10,000.00
206	Bursary	Rwathia Girls Sec School	10061	10,000.00
207	Bursary	Sironga Girls High School	10062	10,000.00
208	Bursary	St.Francis Xavier Girls Sec School	10063	10,000.00
209	Bursary	St.Charles Lwanga Sec Shool	9831	10,000.00
210	Bursary	St.Paul Boys High School	10064	10,000.00
211	Bursary	St.Pauls Kevote High School	10065	10,000.00
212	Bursary	Thika High School	10066	15,000.00
213	Bursary	Wahundura Boys Sec School	10067	15,000.00
214	Bursary	Watuha Sec School	10068	25,000.00
215	Bursary	Weithaga Boys Sec School	10069	5,000.00
216	Bursary	Weithaga Sec School	9976	20,000.00
217	Bursary	Gakira Sec School	10077	50,000.00
218	Bursary	Giachuki Boys Sec School	10078	5,000.00
219	Bursary	Gitugu Sec School	10079	5,000.00
220	Bursary	Gitweku Sec School	10080	5,000.00
221	Bursary	Iyego Sec School	10081	10,000.00
222	Bursary	Kahatia Sec School	10082	20,000.00
223	Bursary	Kanorero Sec School	10083	5,000.00
224	Bursary	Kiairathe Sec School	10084	

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

				10,000.00
225	Bursary	Kiangunyi Girls Sec School	10085	5,000.00
226	Bursary	Kiruri Boys Sec School	10086	5,000.00
227	Bursary	Koimbi Boys Sec School	10087	5,000.00
228	Bursary	Makomboki Sec School	10088	5,000.00
229	Bursary	Muguru Boys Sec School	10089	11,000.00
230	Bursary	Nyagatugu Boys Sec School	10090	10,000.00
231	Bursary	Rwathia Girls Sec School	10091	25,000.00
232	Bursary	St.Anne's Girls Sec School	10092	10,000.00
233	Bursary	Tabaka High School	10093	10,000.00
234	Bursary	Watuha Sec School	10094	15,000.00
235	Bursary	Weithaga Boys Sec School	10095	10,000.00
<b>Total</b>				<b>5,891,000.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>BURSARY - TERTIARY</b>				
<b>No.</b>	<b>SECTOR</b>	<b>PAYEE</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
1	Bursary	Kabarak University	9693	15,000.00
2	Bursary	Maseno University	9694	15,000.00
3	Bursary	Mount Kenya University	9695	6,000.00
4	Bursary	University of Nairobi	9697	28,000.00
5	Bursary	University of Nairobi	9698	10,000.00
6	Bursary	Mount Kenya University	9699	15,000.00
7	Bursary	Muthue Secondary School	9700	5,000.00
8	Bursary	Catholic University of East Africa	10001	10,000.00
9	Bursary	Chuka University	10002	10,000.00
10	Bursary	Egerton University	10003	35,000.00
11	Bursary	Jomo Kenyatta University of Science & Technology	10004	15,000.00
12	Bursary	KMTC -Makindu Campus	10005	10,000.00
13	Bursary	KMTC-Muranga	10006	21,000.00
14	Bursary	KMTC-Sigowet	10007	10,000.00
15	Bursary	Kabarak University	10008	15,000.00
16	Bursary	Kenyatta University	10009	29,000.00
17	Bursary	Kirinyaga University	10010	35,000.00
18	Bursary	Machakos Technical Institute for the Blind	10011	10,000.00
19	Bursary	Management University of East Africa	10012	15,000.00
20	Bursary	Meru University of Science & Technology	9826	10,000.00
21	Bursary	Mount Kenya University	10013	15,000.00
22	Bursary	Mount Kenya University	10014	45,000.00
23	Bursary	Muranga University	10015	25,000.00
24	Bursary	Nyeri National Polytechnic	10016	20,000.00
25	Bursary	University of Eldoret	10017	22,000.00
26	Bursary	University of Nairobi	10018	30,000.00
<b>Total</b>				<b>476,000.00</b>

*Kangema Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

<b>TERTIARY SCHOOL PROJECTS</b>				
<b>No</b>	<b>SECTOR</b>	<b>PAYEE</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
1	Tertiary Projects	Kangema Adult Education Centre Pmc	9743	150,000.00
2	Tertiary Projects	Kangema K.M.T.C Pmc	9752	12,000,000.00
3	Tertiary Projects	Kangema K.M.T.C Pmc	9792	2,000,000.00
4	Tertiary Projects	Kangema K.M.T.C Pmc	9793	1,500,000.00
5	Tertiary Projects	Kangema K.M.T.C Pmc	9794	9,600,000.00
6	Tertiary Projects	Kangema K.M.T.C-fencing PMC	10074	3,100,000.00
7	Tertiary Projects	Kangema K.M.T.C- Fencing Pmc	10158	4,000,000.00
8	Tertiary Projects	Kangema K.M.T.C- Fencing Pmc	10159	8,000,000.00
<b>Total</b>				<b>40,350,000.00</b>

**Kangema Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>SECONDARY SCHOOLS</b>			
<b>No</b>	<b>PAYEE</b>	<b>CHEQUE NO</b>	<b>AMOUNT</b>
1	Nyakahura Secondary School Pmc	9713	350,000.00
2	Muguru Secondary School Pmc	9224	4,200,000.00
3	Nyagatugu Secondary School Pmc	9728	3,100,000.00
4	Watuha Secondary School Pmc	9730	2,200,000.00
5	Wanjerere Secondary School Pmc	9731	5,450,000.00
6	Ichichi Secondary School Pmc	9751	1,500,000.00
7	Gakira Secondary School Pmc	9754	1,150,000.00
8	Karurumo Secondary Projects	9789	820,000.00
9	Kiairathe Secondary School Pmc	9817	2,400,000.00
10	Kiairathe Secondary School Pmc	10122	800,000.00
11	Gatunduini Secondary School Pmc	10144	750,000.00
12	Iyego Secondary School Pmc	10162	1,100,000.00
13	Kiangunyi Girls Secondary School Pmc	10199	5,000,000.00
<b>Total</b>			<b>28,820,000.00</b>

**Kangema Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>PRIMARY SCHOOL PROJECTS</b>			
<b>No</b>	<b>PAYEE</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
1	Karura Primary School Pmc	9706	1,650,000.00
2	Nduini Primary School Pmc	9708	1,500,000.00
3	Watuha Primary School Pmc	9222	1,577,027.20
4	Kanyenyaini Primary School Pmc	9223	2,000,000.00
5	Ngooro Primary School Pmc	9750	1,000,000.00
6	Nyagatugu Primary School Pmc	9787	2,625,000.00
7	Kanguru Primary School Pmc	9788	3,000,000.00
8	Holy Rosary Primary School Pmc	9790	2,400,000.00
9	Muguru Primary School Pmc	9791	3,000,000.00
10	Gachogi Primary School Pmc	9818	2,400,000.00
11	Kihoya Primary School Pmc	9819	1,600,000.00
12	Kangema Primary School Pmc	9820	1,900,000.00
13	Gachogi Primary School Pmc	10121	800,000.00
14	Gachogi Primary School Pmc	10142	3,000,000.00
15	Rwathia Primary School Pmc	10143	3,375,000.00
16	Ihiga Primary School Pmc	10145	3,000,000.00
17	Githiga Primary School Pmc	10146	3,000,000.00
18	Thirikwa Primary School Pmc	10147	923,000.00
19	Kiairathe Primary School Pmc	10148	3,000,000.00
20	Ngooro Primary School Pmc	10196	2,125,000.00
21	St.John's Kiruri Primary School Pmc	10198	2,500,000.00
22	Kiawairegi Primary School Pmc	10203	1,500,000.00
23	Kenya-Njeru Primary School Pmc	10204	1,500,000.00
			<b>49,375,027.20</b>